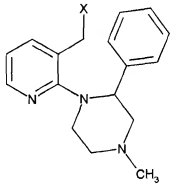
Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims to the application:

1-10 (Cancelled)

11. (Currently Amended) A method for the preparation of an enantiomer of mirtazapine comprising less than 10 % of the other enantiomer, the method comprising a ring closure reaction of a compound of formula (II)



(II)

wherein X is a leaving group, the reaction comprising treatment with an acid, wherein the mirtazapine with enantiomeric excess is formed by the ring closure reaction of an R- or S-enantiomer of the compound of formula (II) by treatment with an acid or acid/solvent combination selected from the group consisting of

a) polyphosphoric acid in the absence of a solvent and wherein the weight ratio between polyphosphoric acid and the compound according to formula II is less than 2.5:1;

b) polyphosphoric acid in the presence of the solvent N-methylpyrrolidinone or dimethylformamide; and

c) phosphorus pentoxide in the presence of the solvent N-methylpyrrolidinone and dimethylformamide.

12. (Previously Presented) The method of claim 11, wherein the enantiomer of mirtazapine is the S-enantiomer of mirtazapine.

13. (Previously Presented) The method of claim 11, wherein the acid/solvent combination is phosphorus pentoxide in the presence of N-methylpyrrolidinone.